



3015 (02-02-05)

ANNUAL REPORT

OF

Name: DOUSMAN WATER UTILITY

Principal Office: P.O. BOX 264
DOUSMAN, WI 53118

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PENNY NISSEN of
(Person responsible for accounts)

_____, Dousman Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2006
(Signature of person responsible for accounts)	(Date)

CLERK/ TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DOUSMAN WATER UTILITY

Utility Address: P.O. BOX 264

DOUSMAN, WI 53118

When was utility organized? 11/30/1970

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PENNY NISSEN

Title: VILLAGE CLERK/TREASURER

Office Address:

P.O. BOX 325

DOUSMAN, WI 53118

Telephone: (262) 965 - 3792

Fax Number: (262) 965 - 4286

E-mail Address: dousman@wi.rr.com

Individual or firm, if other than utility employee, preparing this report:

Name: HOWARD JEANSON

Title: CPA

Office Address: ROTROFF JEANSON & COMPANY, SC

W239 N1690 BUSSE ROAD

WAUKESHA, WI 53188

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

President, chairman, or head of utility commission/board or committee:

Name: BART ZILK

Title: PRESIDENT

Office Address:

P.O. BOX 325

DOUSMAN, WI 53118

Telephone: (262) 965 - 3792

Fax Number: (262) 965 - 4286

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: HOWARD JEANSON**Title:** CPA**Office Address:** ROTROFF JEANSON & COMPANY, SC
W239 N1690 BUSSE ROAD
WAUKESHA, WI 53188**Telephone:** (262) 523 - 4090**Fax Number:** (262) 523 - 4093**E-mail Address:** howard@rotroffjeanson.com**Date of most recent audit report:** 3/3/2006**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: JAMES HANSEN**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 264
DOUSMAN, WI 53118**Telephone:** (262) 965 - 3302**Fax Number:** (262) 965 - 4286**E-mail Address:**

Name of utility commission/committee: DOUSMAN WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

MR CHRIS HETTICH, TRUSTEE

MR JACK NISSEN, TRUSTEE

MR BART ZILK, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	305,863	288,020	1
Operating Expenses:			
Operation and Maintenance Expense (401)	160,141	100,136	2
Depreciation Expense (403)	32,074	31,205	3
Amortization Expense (404)	0	10,605	4
Taxes (408)	43,856	48,188	5
Total Operating Expenses	236,071	190,134	
Net Operating Income	69,792	97,886	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,792	97,886	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	22,238	8,230	9
Miscellaneous Nonoperating Income (421)	0	762	10
Total Other Income	22,238	8,992	
Total Income	92,030	106,878	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,455)	(7,455)	11
Other Income Deductions (426)	29,471	29,472	12
Total Miscellaneous Income Deductions	22,016	22,017	
Income Before Interest Charges	70,014	84,861	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	17,743	18,427	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	17,743	18,427	
Net Income	52,271	66,434	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,403,870	2,348,468	19
Balance Transferred from Income (433)	52,271	66,434	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	11,032	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)			24
Total Unappropriated Earned Surplus End of Year (216)	2,456,141	2,403,870	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	305,863		305,863	1
Total (Acct. 400):	305,863	0	305,863	
Operation and Maintenance Expense (401):				
Derived	160,141		160,141	2
Total (Acct. 401):	160,141	0	160,141	
Depreciation Expense (403):				
Derived	32,074		32,074	3
Total (Acct. 403):	32,074	0	32,074	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	43,856		43,856	5
Total (Acct. 408):	43,856	0	43,856	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	69,792	0	69,792	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
CHECKING ACCOUNT	7,253	0	7,253	10
STATE INVESTMENT POOL	7,516	0	7,516	11
SPECIAL ASSESSMENTS	7,469	0	7,469	12
Total (Acct. 419):	22,238	0	22,238	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 13
NONE	0	0	0 14
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	22,238	0	22,238

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,455)		(7,455) 15
NONE	0	0	0 16
Total (Acct. 425):	(7,455)	0	(7,455)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		29,471	29,471 17
NONE	0	0	0 18
Total (Acct. 426):	0	29,471	29,471
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,455)	29,471	22,016

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	0		0 19
Total (Acct. 427):	0	0	0

Amortization of Debt Discount and Expense (428):

NONE	0		0 20
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 21
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	17,743		17,743 22
Total (Acct. 430):	17,743	0	17,743

Other Interest Expense (431):

Derived	0		0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	17,743	0	17,743
NET INCOME:	81,742	(29,471)	52,271
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	828,078	1,575,792	2,403,870 25
Total (Acct. 216):	828,078	1,575,792	2,403,870
Balance Transferred from Income (433):			
Derived	81,742	(29,471)	52,271 26
Total (Acct. 433):	81,742	(29,471)	52,271
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	909,820	1,546,321	2,456,141

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	305,863	0	0	0	305,863	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	305,863	0	0	0	305,863	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,157,218	3,157,557	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	644,799	584,850	2
Net Utility Plant	2,512,419	2,572,707	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	120,949	135,791	6
Special Funds (125)	93,225	82,505	7
Total Other Property and Investments	214,174	218,296	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	246,756	228,812	8
Temporary Cash Investments (132)	308,376	239,239	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,863	42,680	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	122,922	102,495	14
Materials and Supplies (150)	767	945	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	730,684	614,171	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,457,277	3,405,174	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	441,229	441,229	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,456,141	2,403,870	23
Total Proprietary Capital	2,897,370	2,845,099	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	347,860	361,864	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	347,860	361,864	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,892	15,535	28
Payables to Municipality (233)	57,271	31,987	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,697	9,047	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	77,860	56,569	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	134,187	141,642	36
Total Deferred Credits	134,187	141,642	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,457,277	3,405,174	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,157,557	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,374,148	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,783,070	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,157,218	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	407,288	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	237,511	0	0	0	12
Total Accumulated Provision	644,799	0	0	0	
Net Utility Plant	2,512,419	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	376,810				376,810	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,074				32,074	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,518				1,518	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	33,592	0	0	0	33,592	16
Debits during year						17
Book cost of plant retired	3,114				3,114	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,114	0	0	0	3,114	25
Balance end of year (110.1)	407,288	0	0	0	407,288	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	208,040				208,040	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	29,471				29,471	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	29,471	0	0	0	29,471	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	237,511	0	0	0	237,511	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	767	945	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	767	945	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None	0	428	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	428	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	441,229	1
Changes during year (explain):		
NONE		2
Balance end of year	441,229	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
VILLAGE OF DOUSMAN SEWER UTILITY NOTE	07/01/2001	07/01/2021	5.00%	347,860	1
Total for Account 223				347,860	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	43,856	2
Charged electric department expense		3
Charged sewer department expense	361	4
Other (explain):		
NONE		5
Total Accruals and other credits	44,217	
Taxes paid during year:		
County, state and local taxes	40,817	6
Social Security taxes	3,148	7
PSC Remainder Assessment	252	8
Other (explain):		
NONE		9
Total payments and other debits	44,217	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2001 LOAN FROM SEWER UTILITY	9,047	17,743	18,093	8,697	2
Subtotal	9,047	17,743	18,093	8,697	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	9,047	17,743	18,093	8,697	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	120,949	2
Total (Acct. 124):	120,949	
Special Funds (125):		
DEPRECIATION	93,225	3
Total (Acct. 125):	93,225	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	51,863	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	51,863	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
2005 PUBLIC FIRE PROTECTION	91,773	12
SPECIAL ASSESSMENTS PLACED ON 2005 TAX ROLL	18,129	13
DELINQUENT CUSTOMER BILLINGS PLACED ON TAX ROLL	5,990	14
DUE FROM SEWER FOR PRO-RATA SHARE OF METER COST	2,906	15
SEWER EXPENSES PAID BY WATER UTILITY	4,124	16
Total (Acct. 145):	122,922	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
4TH QUARTER PAYROLL AND PAYROLL TAXES	13,840	20
2005 PROPERTY TAX EQUIVALENT	40,818	21
2005 UTILITY EXPENSES PAID BY VILLAGE	2,213	22
SEWER REVENUES DEPOSITED IN WATER ACCOUNT IN ERROR	400	23
Total (Acct. 233):	57,271	
Other Deferred Credits (253):		
Regulatory Liability	134,187	24
NONE		25
Total (Acct. 253):	134,187	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,374,317	0	0	0	1,374,317	1
Materials and Supplies	856	0	0	0	856	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	392,049	0	0	0	392,049	4
Customer Advances for Construction					0	5
Regulatory Liability	137,914	0	0	0	137,914	6
NONE					0	7
Average Net Rate Base	845,210	0	0	0	845,210	
Net Operating Income	69,792	0	0	0	69,792	8
Net Operating Income as a percent of						
Average Net Rate Base	8.26%	N/A	N/A	N/A	8.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	141,642	0	0	0	141,642	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,455	0	0	0	7,455	3
Other (specify):						
NONE					0	4
Balance End of Year	134,187	0	0	0	134,187	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	301,386	286,509	1
Total Sales of Water	301,386	286,509	
Other Operating Revenues			
Forfeited Discounts (470)	3,450	567	2
Other Water Revenues (474)	1,027	944	3
Total Other Operating Revenues	4,477	1,511	
Total Operating Revenues	305,863	288,020	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	81,715	60,822	4
General Operating Expenses (680-690)	78,426	39,314	5
Total Operation and Maintenance Expenses	160,141	100,136	
Other Operating Expenses			
Depreciation Expense (403)	32,074	31,205	6
Amortization Expense (404)	0	10,605	7
Taxes (408)	43,856	48,188	8
Total Other Operating Expenses	75,930	89,998	
Total Operating Expenses	236,071	190,134	
NET OPERATING INCOME	69,792	97,886	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	584	46,499	161,294	4
Commercial	62	14,310	40,538	5
Industrial	4	115	630	6
Total Metered Sales to General Customers (461)	650	60,924	202,462	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		91,773	8
Other Sales to Public Authorities (464)	11	2,410	7,151	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	662	63,334	301,386	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,773	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	91,773	
Forfeited Discounts (470):		
Customer late payment charges	3,450	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,450	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,027	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,027	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	44,349	32,080	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	17,092	14,066	3
Chemicals (630)	4,227	5,835	4
Supplies and Expenses (640)	1,600	2,190	5
Repairs of Water Plant (650)	13,394	5,438	6
Transportation Expenses (660)	1,053	1,213	7
Total Plant Operation and Maintenance Expenses	81,715	60,822	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,689	2,385	8
Office Supplies and Expenses (681)	2,635	2,400	9
Outside Services Employed (682)	54,259	23,300	10
Insurance Expense (684)	4,845	4,290	11
Employees Pensions and Benefits (686)	6,998	6,939	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	78,426	39,314	
Total Operation and Maintenance Expenses	160,141	100,136	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	100% TO WATER UTILITY	40,818	45,912	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF COST ALLOCATED TO SEWER UTILITY	361	370	2
Net property tax equivalent		40,457	45,542	
Social Security	BASED UPON ACTUAL WAGES PAID	3,147	2,305	3
PSC Remainder Assessment	100% TO WATER UTILITY	252	341	4
Other (specify): NONE			0	5
Total tax expense		43,856	48,188	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.279125				3
County tax rate	mills		3.280638				4
Local tax rate	mills		5.933805				5
School tax rate	mills		12.865707				6
Voc. school tax rate	mills		1.742455				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.101730				10
Less: state credit	mills		1.539433				11
Net tax rate	mills		22.562297				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.933805				14
Combined School Tax Rate	mills		14.608162				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.541967				17
Total Tax Rate	mills		24.101730				18
Ratio of Local and School Tax to Total	dec.		0.852303				19
Total tax net of state credit	mills		22.562297				20
Net Local and School Tax Rate	mills		19.229904				21
Utility Plant, Jan. 1	\$	3,157,557	3,157,557				22
Materials & Supplies	\$	945	945				23
Subtotal	\$	3,158,502	3,158,502				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,158,502	3,158,502				26
Assessment Ratio	dec.		0.672031				27
Assessed Value	\$	2,122,611	2,122,611				28
Net Local & School Rate	mills		19.229904				29
Tax Equiv. Computed for Current Year	\$	40,818	40,818				30
Tax Equivalent per 1994 PSC Report	\$	22,934					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	40,818					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	116,576		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	116,576	0	
PUMPING PLANT			
Land and Land Rights (320)	675		12
Structures and Improvements (321)	90,543		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,337		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	31,013		20
Total Pumping Plant	176,568	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,950		23
Total Water Treatment Plant	13,950	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			116,576	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>116,576</u>	
PUMPING PLANT				
Land and Land Rights (320)			675	12
Structures and Improvements (321)			90,543	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,337	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			31,013	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>176,568</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,950	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>13,950</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	495,350		26
Transmission and Distribution Mains (343)	357,594		27
Fire Mains (344)	0		28
Services (345)	63,653		29
Meters (346)	55,212	1,692	30
Hydrants (348)	63,403		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,035,912	1,692	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,718		35
Computer Equipment (372.1)	3,064		36
Transportation Equipment (373)	13,422	1,083	37
Other General Equipment (379)	13,277		38
Other Tangible Property (390)	0		39
Total General Plant	31,481	1,083	
Total utility plant in service directly assignable	1,374,487	2,775	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,374,487	2,775	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			700	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			495,350	26
Transmission and Distribution Mains (343)			357,594	27
Fire Mains (344)			0	28
Services (345)			63,653	29
Meters (346)	3,114		53,790	30
Hydrants (348)			63,403	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,114	0	1,034,490	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,718	35
Computer Equipment (372.1)			3,064	36
Transportation Equipment (373)			14,505	37
Other General Equipment (379)			13,277	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	32,564	
Total utility plant in service directly assignable	3,114	0	1,374,148	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	3,114	0	1,374,148	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,312,277		27
Fire Mains (344)	0		28
Services (345)	290,150		29
Meters (346)	705		30
Hydrants (348)	179,938		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,783,070	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,783,070	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,783,070	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,312,277 27
Fire Mains (344)			0 28
Services (345)			290,150 29
Meters (346)			705 30
Hydrants (348)			179,938 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,783,070
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,783,070
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,783,070

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,848	4,848	1
February			4,349	4,349	2
March			4,819	4,819	3
April			6,016	6,016	4
May			5,405	5,405	5
June			8,607	8,607	6
July			9,031	9,031	7
August			8,334	8,334	8
September			8,248	8,248	9
October			6,859	6,859	10
November			4,850	4,850	11
December			5,799	5,799	12
Total annual pumpage	0	0	77,165	77,165	
Less: Water sold				63,334	13
Volume pumped but not sold				13,831	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				902	16
Volume related to equipment/system malfunction				720	17
Non-utility volume NOT included in water sales				804	18
Total volume not sold but accounted for				2,426	19
Volume pumped but unaccounted for				11,405	20
Percent of water lost				15%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				476	24
Date of maximum: 6/23/2005					25
Cause of maximum:					26
Due to hot and dry weather conditions many Village residents were watering their lawns.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				94	27
Date of minimum: 2/26/2005					28
Total KWH used for pumping for the year				168,124	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1971 WELL, 118 SOUTH MAIN ST.	1	1,140	12	374,400	Yes	1
1984 WELL, W359 S 1491 HWY 67	2	1,140	12	521,280	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	1	1	2	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	BURG-WARNER	5
Year Installed	1996	1996	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	250	371	8
Pump Motor or Standby Engine Mfr	G.E.	WAUKESHA MOTOR	GE	9
Year Installed	1971	1976	2001	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	50	50	60	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5184		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	21,680	0	0	0	21,680	1
M	D	8.000	34,024	0	0	0	34,024	2
P	D	12.000	8,198	0	0	0	8,198	3
Total Within Municipality			63,902	0	0	0	63,902	
Total Utility			63,902	0	0	0	63,902	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	583	0	0	0	583	24	1
M	1.500	1	0	0	0	1	0	2
M	2.000	32	0	0	0	32	8	3
M	3.000	1	0	0	0	1	0	4
M	6.000	9	0	0	0	9	1	5
Total Utility		626	0	0	0	626	33	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	665	0	31	0	634	39	1
0.750	7	0	2	0	5	0	2
1.000	18	0	1	0	17	0	3
1.500	4	0	0	0	4	0	4
2.000	5	1	0	0	6	3	5
3.000	6	1	0	0	7	5	6
6.000	2	0	0	0	2	2	7
Total:	707	2	34	0	675	49	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	573	43	4	5	0	9	634	1
0.750	1	4	0	0	0	0	5	2
1.000	10	5	0	1	0	1	17	3
1.500	0	3	0	1	0	0	4	4
2.000	0	3	0	2	0	1	6	5
3.000	0	4	0	2	0	1	7	6
6.000	0	0	0	0	2	0	2	7
Total:	584	62	4	11	2	12	675	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	137				137	2
Total Fire Hydrants	137	0	0	0	137	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	137
Number of distribution system valves end of year:	132
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

PLANT OPERATION AND MAINTENANCE EXPENSES

Salaries and Wages (600):

Wages paid to water utility employees increased from \$32,080 in 2004 to \$44,349 in 2005. Village employees' wages are allocated to various departments within the Village. During 2005 additional hours were spent for water utility operations due to several factors including (1) a village-wide water study, (2) increases in water main breaks that occurred during 2005. In addition there were no road construction projects in 2005 and department of public works employees had more time available to work on water utility related projects.

Repairs of Water Plant (660):

The Village had two significant water main breaks in December 2005.

GENERAL OPERATING EXPENSES

Administrative and General Expenses (680):

During the fall the Village administrative staff re-evaluated the actual amount of hours spent working on water utility related projects and increased the allocated salaries accordingly.

Outside Services Employed (682):

Engineering and legal fees increased significantly in 2005 due to the following: (1) A village-wide water study was conducted during 2005, (2) the Village incurred costs related to the adoption of an ordinance allowing the Village to collect impact fees for future water system plant expansion and (3) the Village incurred legal costs related to a lawsuit filed by a taxpayer challenging the methods utilized by the Village in calculating special assessments related to past water projects.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The Utility's program for testing and replacing meters is to test 1" or smaller meters every ten years or replace them every 20 years. The Utility has begun a program to replace existing meters and the Utility superintendent intends to test/replace additional meters in 2006.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Although Utility employees were able to test quite a few more system valves during 2005 than during the previous year (39% compared to 22%, they were still unable to test the 50% of the total system valves. It is the intention of Utility management to operate each system valve every two years and in 2006 they plan to test those that were not tested in 2005.
